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Appeal of Kadle Properties Revocable Realty Trust

Supreme Court of New Hampshire - March 10, 2017 - A.3d - 2017 WL 951768

Property owner appealed decision of the Board of Tax and Land Appeals (BTLA) concluding that property did not qualify for educational use tax exemption.

The Supreme Court of New Hampshire held that even if tenant of office building that offered computer classes operated a school, property that included the office building did not qualify for educational use property tax exemption, even though property owner and tenant were jointly owned.

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